

NEW JERSEY DIVISION OF HIGHWAY TRAFFIC SAFETY
Outline for Standard Grant Budget Cost Categories

BUDGET COST CATEGORY

Account Title

A. PERSONAL SERVICES

- Compensation (Overtime; pre-approved costs)
- Employee Benefits
- Vehicular (Gasoline; oil; grease; tires and tubes)
- Travel (Public transportation; mileage; parking; tolls; food; lodging)
- Telephone (Service and/or rental charges)
- Postage (Fees; P.O. Box rental; Federal Express, etc.)
- Data/Information Processing - External (Services; software)
- Training
- Memberships
- Subscriptions

B. CONTRACTUAL SERVICES

- Professional Services (Medical, etc.; educational consultants; fees and honorariums paid to speakers at meetings; firms or individuals who, for a fee, render professional services of a technical nature directly to management)

C. COMMODITIES

- Printing and Office (Stationery; printing and duplicating supplies; photocopy and microfilming supplies; copying equipment rentals and supplies; printing of all materials)
- Education (Materials and supplies used for instruction; instruction or education of the public - films, filmstrips, slides, recordings and related materials)
- Household (Housekeeping supplies)
- Photographic Supplies
- Promotional items-Cannot exceed 4% of overall budget without prior written approval

D. OTHER DIRECT COSTS

- Vehicular Equipment
- Other Equipment (Office machines; medical equipment; classroom instructional equipment; engineering and photographic equipment)
- Data/Information Processing Equipment (Data, word and other equipment used in conjunction therewith)

E. INDIRECT COST

- Indirect costs

Unallowable Costs for Selected Items:

The following items are unallowable:

A. Facilities and Construction

1. Costs for **highway construction, maintenance, or design** (other than design of safety features of highways incorporated into Roadway Safety guidelines).
2. Costs for **construction or reconstruction** of permanent facilities, such as paving, driving ranges, towers, and non-portable skid pads.
3. Costs for **highway safety appurtenances** including longitudinal barriers (such as guardrails), sign supports (except as allowed under Allowable Costs with Conditions for selected Items, Part II.A.2.), luminaire supports, and utility poles. (FHWA safety construction Federal-aid funds are available.)
4. Costs for construction, rehabilitation, or remodeling for any buildings or structures or for purchase of **office furnishings and fixtures**. The following are some examples of those items:

Desk	Credenza	Storage Cabinet
Chair	Bookcase	Portable Partition
Table	Filing Cabinet	Picture, Wall Clock
Shelving	Floor Covering	Draperies & Hardware
Coat Rack	Office Planter	Fixed Lighting/Lamp

5. The cost of **land**.

B. Equipment

1. Costs for the purchase of both fixed and portable **truck scales**. (Motor Carrier safety program funds are available for truck scales.)
2. Costs for **traffic signal preemption** systems. (FHWA Federal-aid highway program funds are available.)

C. Training

1. Costs to pay for an **individual's salary** while pursuing training or to pay the salary of the individual's replacement, which is considered supplanting, except to the extent that the individual's salary is already supported with highway safety funds under an approved project.
2. Costs of training **employees of Federal and military agencies**. **Note:** Training for Department of the Interior personnel who are assigned Section 402 responsibilities are covered under the 5% administrative take down.

D. **Program Administration**

1. **Supplanting**, including: (a.) replacing routine and/or existing State or local expenditures with the use of Federal grant funds and/or (b.) using Federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of State, local, or Federally-recognized Indian tribal governments.
2. NHTSA highway safety grant funds designated for any **research** purposes for which funds are authorized under 23 USC 403.
3. NHTSA highway safety grant funds used to defray expenses incurred or sought to be incurred for activities of **Federal civilian or military agencies or employees**. **Note:** For Department of the Interior, personnel expenditures for the Section 402 program are covered under the 5% administrative take down.
4. **Alcoholic beverages** for any consumption purposes, including controlled settings for the training of law enforcement officers in techniques for determining driver impairment.
5. Costs of **entertainment**, including amusement and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).
6. NHTSA highway safety grant funds for **commercial drivers'** compliance with specific Federal Motor Carrier Safety Regulations.

E. **Lobbying**

1. **Federal** - the cost of **influencing the U.S. Congress and Federal agency officials** for activities associated with obtaining grants, contracts, cooperative agreements or loans.
2. **State** - No Federal funds may be used for any activity specifically designed to **urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending** before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from

engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.